## <u>REMARKS</u>

Reconsideration of the non-final Office Action of May 31, 2007 is respectfully requested. In the Office Action claims 1, 7, 10-15 and 17 are rejected and claims 2, 4,8, 9, 16 and 18 are objected to.

Claim 1 has been rejected under 35 U.S.C. § 102(b) as being anticipated by JP-11-118412 (Fukumatsu).

Claims 10 to 15 have been rejected under 35 U.S.C. § 102(b) as being anticipated by JP-2001-324513 (Murata et al.).

The invention claimed in claim 1 (hereinafter, "claimed invention") is directed to use of a silicon oxide film as dielectric film. The Examiner cites Fukumatsu, stating that the claimed invention is disclosed by Fukumatsu. However, Fukumatsu merely discloses an aluminum chemical foil serving as dielectric film but fails to disclose or suggest use of a silicon oxide film as dielectric. The aluminum chemical foil disclosed by Fukumatsu is less stable than the silicon oxide film of the claimed invention. The specification of the present application describes that "since the chemically treated aluminum coat has a problem in the stability, it is difficult to secure the stability and reliability of the sensor for a long period of time." Thus, Fukumatsu discloses or suggests nothing about the use of a silicon oxide film as a dielectric film. Therefore, claim 1 is believed to be allowable over Fukumatsu.

On one hand, the invention claimed in claim 10 provides a capacitance type liquid sensor comprising an electrically conductive liquid filling a container, a plurality of main electrodes partially exposed outside the conductive liquid, and an auxiliary electrode comprised of an electrically conductive closed container. Each main electrode has a surface on which a silicon oxide film is formed, whereupon a capacitor with the silicon oxide film serving as dielectric is formed between the conductive liquid and the main electrodes.

Acceleration and a tilt angle are detected by change in the capacitance of the capacitors of the two main electrodes.

On the other hand, Murata et al. discloses a liquid sensor comprising a main electrode comprised of an electrically conductive closed container, an electrically conductive liquid

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encapsulated in the closed container, and an auxiliary electrode partially exposed outside the conductive liquid.

Thus, both Murata et al. and the invention of claim 10 commonly comprise a metal container, electrically conductive liquid and electrodes. However, the conductive liquid fills a space between the main and auxiliary electrodes in Murata et al. A resistance value between the main and auxiliary electrodes varies depending upon flow of the conductive liquid. Acceleration and a tilt angle are detected by variation of the resistance value between the electrodes.

However, Murata et al. fail to disclose or suggest an electrode having a silicon oxide film as the Examiner has alleged. Furthermore, the invention claimed in claim 10 provides a capacitance type liquid sensor which detects acceleration or the like by changes in the capacitance of a capacitor. However, Murata et al. are directed to an acceleration sensor which detects acceleration or the like by changes in the resistance between the electrodes. As a result, the invention claimed in claim 10 quite differs from Murata et al. in the sensor configuration. The employment of a capacitance type sensor necessitates a stable dielectric film or silicon oxide film. This is a technical problem specific to the invention claimed in claim 10.

As obvious from the foregoing, the invention claimed in claim 10 is distinct from Murata et al. Therefore, claims 1, 2, 4, and 7-18 are believed to be allowable over Murata et al.

Also, if any fees are due in connection with the filing of this amendment, such as fees under 37 C.F.R. §§1.16 or 1.17, please charge the fees to Deposit Account 02-4300; Order No. 034119R004.

Respectfully submitted,

SMITH, GAMBRELL & RUSSELL, LLP

May Montibello (#33,021)
For Dennis C. Rodgers, Reg. No.: 32,936

1850 M Street, N.W. – Suite 800 Washington, D.C. 20036

Telephone: (202) 263-4300 Facsimile: (202) 263-4329

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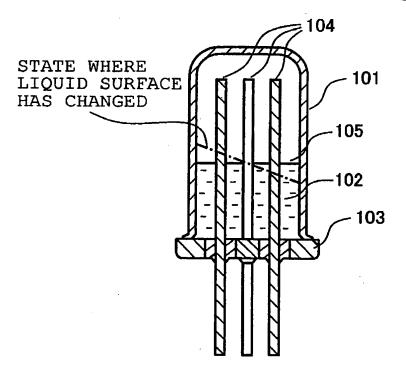


FIG.20 PRIOR ART

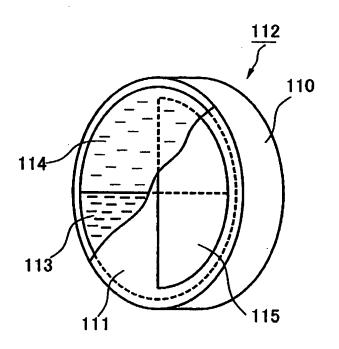


FIG.21 PRIOR ART